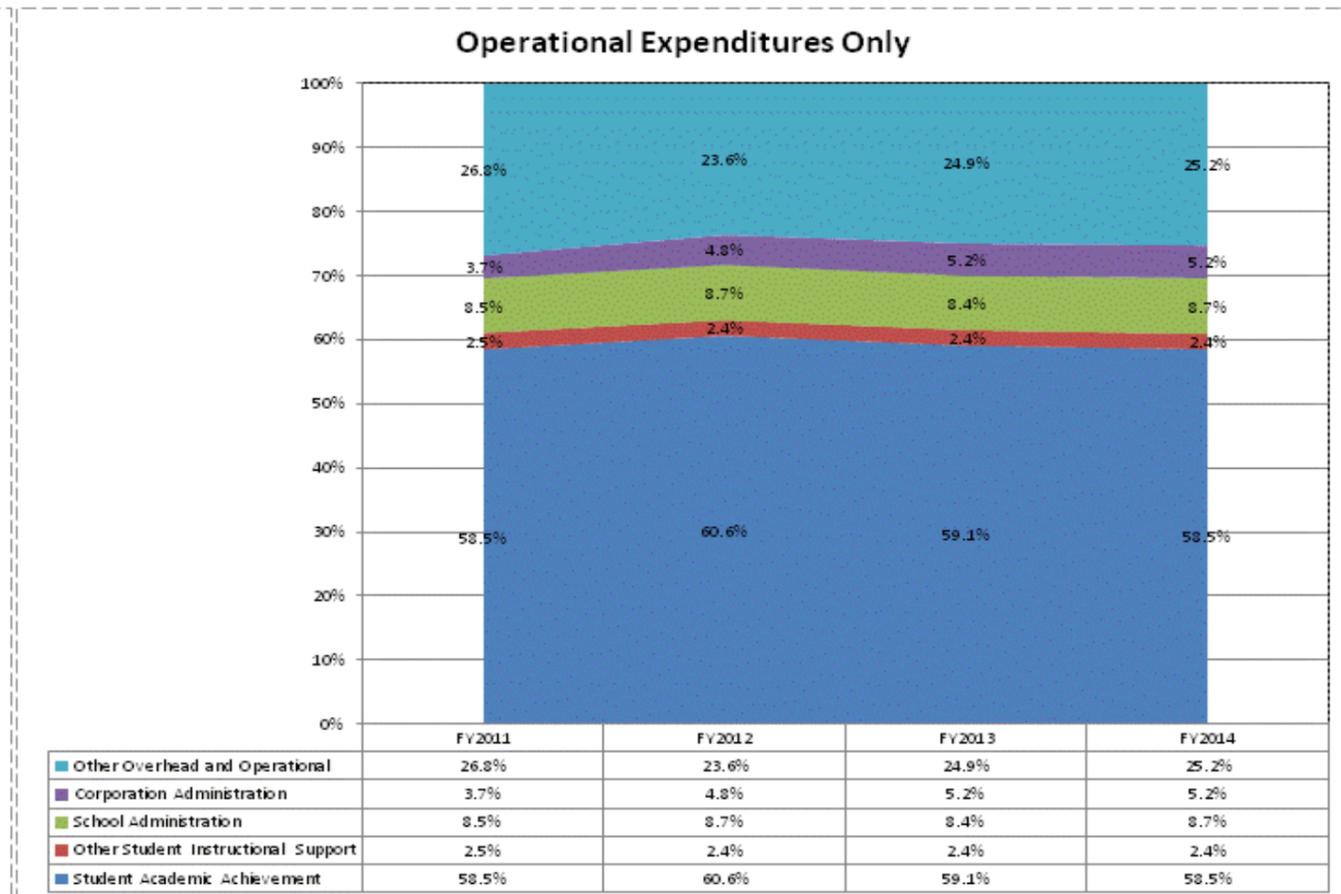
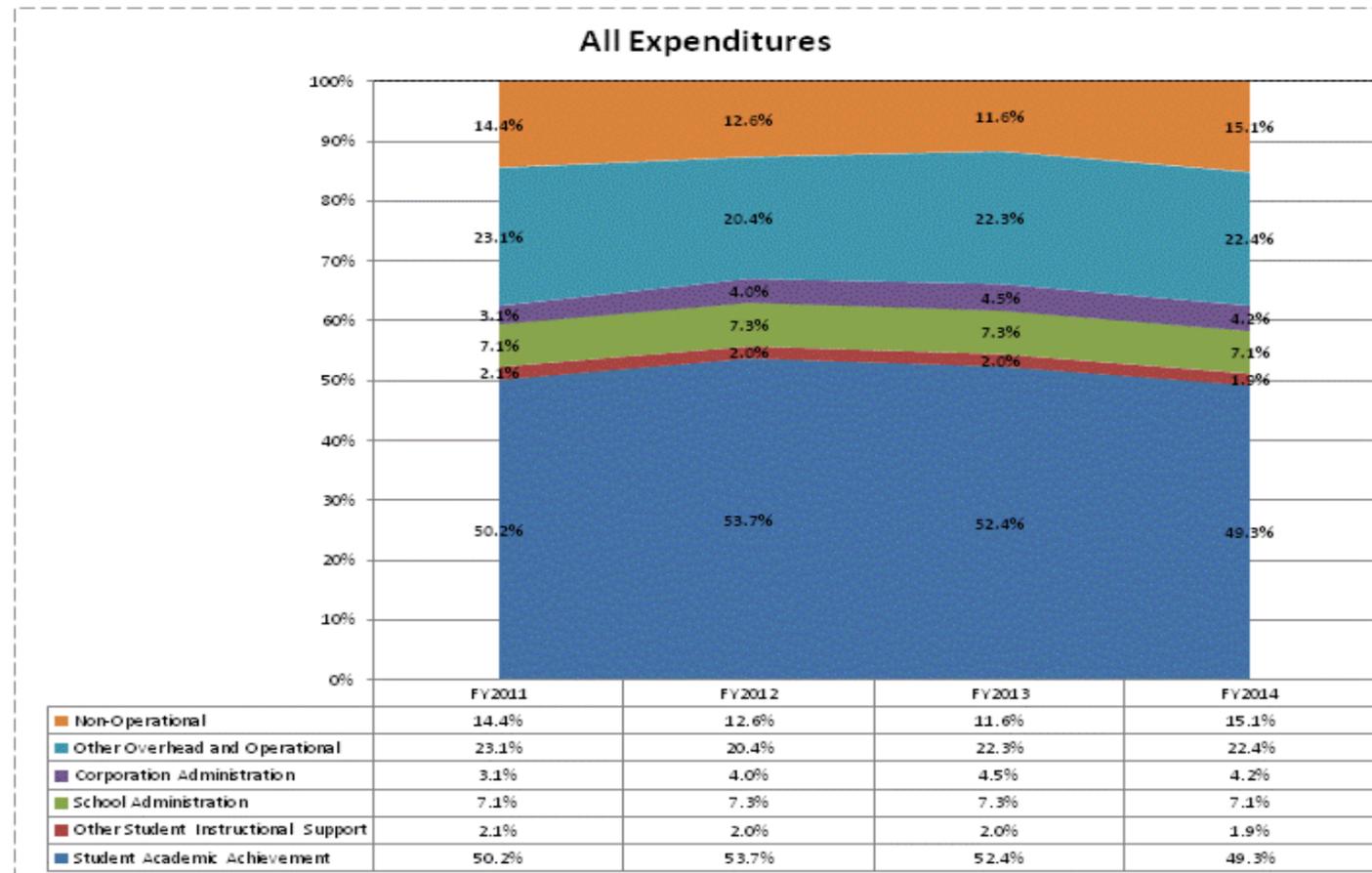


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Lake Station Community Schools (4680)**

Lake Station Community Schools (4680)	FY 2006	FY06 % of Total Exp	FY 2009	FY09 % of Total Exp	FY 2013	FY13 % of Total Exp	FY 2014	FY14 % of Total Exp
Student Academic Achievement	\$7,546,574	53.4%	\$8,605,922	55.2%	\$8,179,299	52.4%	\$8,101,575	49.3%
Student Instructional Support	\$1,272,980	9.0%	\$1,482,644	9.5%	\$1,452,442	9.3%	\$1,478,245	9.0%
Overhead and Operational Nonoperational	\$3,720,394	26.4%	\$4,241,117	27.2%	\$4,170,675	26.7%	\$4,377,623	26.6%
Nonoperational	\$1,579,150	11.2%	\$1,255,727	8.1%	\$1,814,635	11.6%	\$2,488,176	15.1%
Grand Total	\$14,119,098		\$15,585,409		\$15,617,051		\$16,445,619	

Student Instructional Expenditures (Academic Achievement plus Support)	FY 2006	FY 2009	FY 2013	FY 2014
	62.5%	64.7%	61.7%	58.3%



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Lake Station Community Schools (4680)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Student Academic Achievement							
11050 Regular Programs; Full Day Kindergarten	\$0	\$0	\$305,529	\$375,191	N/A	N/A	23%
11100 Regular Programs; Elementary	\$2,651,510	\$3,891,517	\$3,168,164	\$2,852,748	8%	-27%	-10%
11200 Regular Programs; Middle/Junior High	\$603,305	\$902,377	\$901,996	\$346,873	-43%	-62%	-62%
11300 Regular Programs; High School	\$1,330,205	\$1,936,431	\$1,671,879	\$2,160,545	62%	12%	29%
11630 Regular Programs; Alternative Education Programs; High School	\$0	\$114,857	\$128,262	\$127,412	N/A	11%	-1%
12110 Gifted And Talented; Gifted and Talented	\$11,809	\$31,651	\$36,606	\$8,769	-26%	-72%	-76%
12350 Physical Impairment; Homebound	\$10,026	\$19,608	\$13,023	\$11,594	16%	-41%	-11%
12610 Learning Disability	\$0	\$0	\$0	\$0	N/A	N/A	N/A
12710 Equal Opportunity At Risk	\$41,439	\$70,200	\$80,607	\$40,643	-2%	-42%	-50%
12900 Other Special Programs	\$5,635	\$0	\$0	\$0	-100%	N/A	N/A
14100 Summer School Programs; Elementary	\$43,746	\$28,252	\$3,876	\$4,920	-89%	-83%	27%
14300 Summer School Programs; High School	\$25,184	\$47,080	\$7,398	\$10,088	-60%	-79%	36%
16100 Remediation Testing	\$28,003	\$4,137	\$32,269	\$21	-100%	-99%	-100%
16200 Preventive Remediation	\$40,026	\$40,662	\$15,432	\$15,206	-62%	-63%	-1%
17100 Payments to Other Governmental Units Within State; Transfer Tuition	\$714	\$12,326	\$450	\$15,203	> 500%	23%	> 500%
17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Sha	\$30,950	\$42,050	\$58,800	\$87,800	184%	109%	49%
17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Educat	\$54,900	\$13,392	\$0	\$0	-100%	-100%	N/A
17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements	\$716,697	\$759,978	\$677,099	\$885,685	24%	17%	31%
17700 Payments to Other Governmental Units Within State; Interlocal Agreements; Other	\$0	\$0	\$53,937	\$10,258	N/A	N/A	-81%
22110 Improvement of Instruction; Service Area Direction	\$16,932	\$71,541	\$173,358	\$254,652	> 500%	256%	47%
22120 Improvement of Instruction; Instruction and Curriculum Development	\$19,824	\$32,068	\$27,649	\$22,710	15%	-29%	-18%
22130 Improvement of Instruction; Instructional Staff Training	\$2,000	\$15,994	\$1,770	\$9,575	379%	-40%	441%
22220 Library/Media Services; School Library	\$132,827	\$184,543	\$203,823	\$210,684	59%	14%	3%
22230 Library/Media Services; Audiovisual	\$1,599	\$0	\$0	\$0	-100%	N/A	N/A
22250 Library/Media Services; Computer Assisted Instruction Services	\$0	\$137,400	\$197,135	\$259,665	N/A	89%	32%
22310 Instruction, Related Technology; Technology Service Supervision and Administration	\$0	\$0	\$118,814	\$117,879	N/A	N/A	-1%
22320 Instruction, Related Technology; Student Learning Centers	\$0	\$76,940	\$105,103	\$87,571	N/A	14%	-17%
22360 Instruction, Related Technology; Network Support	\$139,456	\$0	\$0	\$0	-100%	N/A	N/A
22380 Instruction, Related Technology; Professional Development for Instruction, Focused Technology	\$0	\$0	\$0	\$8,253	N/A	N/A	N/A
22900 Other Support Service, Instructional Staff	\$0	\$838	\$43,269	\$48,333	N/A	> 500%	12%
25560 Textbooks for Rent or Resale; Textbooks and Workbooks	\$139,716	\$162,083	\$134,747	\$125,576	-10%	-23%	-7%
25570 Textbooks for Rent or Resale; Materials and Supplies	\$12,205	\$9,997	\$18,304	\$3,723	-69%	-63%	-80%
26497 2007 Account Code - Teachers Retirement Fund	\$277,941	\$0	\$0	\$0	N/A	N/A	N/A
Student Academic Achievement Total	\$6,336,648	\$8,605,922	\$8,179,299	\$8,101,575	28%	-6%	-1%
Student Instructional Support							
21120 Attendance and Social Work Services; Attendance Services	\$75,861	\$108,973	\$11,689	\$11,689	-85%	-89%	0%
21190 Attendance and Social Work Services; Other Attendance and Social Work Services	\$0	\$0	\$7,860	\$9,479	N/A	N/A	21%
21220 Guidance Services; Counseling Services	\$136,570	\$158,503	\$171,699	\$167,508	23%	6%	-2%
21240 Guidance Services; Information Services	\$0	\$11,190	\$2,493	\$6,571	N/A	-41%	164%
21340 Health Services; Nurse Services	\$52,328	\$75,732	\$125,088	\$119,791	129%	58%	-4%
24100 Office of The Principal	\$683,527	\$976,375	\$1,000,193	\$1,017,216	49%	4%	2%
24900 Other Support Services, School Administration	\$53,457	\$151,871	\$133,420	\$145,990	173%	-4%	9%
Student Instructional Support Total	\$1,001,744	\$1,482,644	\$1,452,442	\$1,478,245	48%	0%	2%
Overhead and Operational							
23120 Board of Education; Service Area Assistants	\$89,968	\$249,291	\$102,371	\$89,874	0%	-64%	-12%
23150 Board of Education; Legal Services	\$8,384	\$19,115	\$20,164	\$34,675	314%	81%	72%
23160 Board of Education; Promotion Expenses	\$5,414	\$1,795	\$2,721	\$2,904	-46%	62%	7%
23210 Executive Administration; Office of The Superintendent	\$204,064	\$280,365	\$390,113	\$475,759	133%	70%	22%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2013 - June 2014
Lake Station Community Schools (4680)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
25110 Fiscal Services; Office of The Business Manager	\$0	\$0	\$167,075	\$83,029	N/A	N/A	-50%
25150 Fiscal Services; Payroll Services	\$0	\$0	\$7,184	\$3,867	N/A	N/A	-46%
25191 Other Fiscal Services; Refund of Revenue	\$0	\$163	\$723	\$646	N/A	297%	-11%
25195 Other Fiscal Services; Bank Account Service Charge	\$1,877	\$1,034	\$1,172	\$1,100	-41%	6%	-6%
25196 Other Fiscal Services; Cash Change	\$0	\$0	\$802	\$802	N/A	N/A	0%
25710 Personnel Services; Supervision of Personnel Services	\$267	\$1,100	\$0	\$0	-100%	-100%	N/A
25720 Personnel Services; Recruitment and Placement	\$0	\$0	\$946	\$1,198	N/A	N/A	27%
25750 Personnel Services; Health Services	\$1,915	\$10,051	\$1,962	\$4,184	118%	-58%	113%
25790 Personnel Services; Other Professional Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
25810 Administrative Technology Services; Technology Services Supervision And Administration	\$0	\$228,560	\$0	\$0	N/A	-100%	N/A
26100 Operation and Maintenance of Plant Services; Service Area Direction	\$132,756	\$215,361	\$226,767	\$224,633	69%	4%	-1%
26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$1,583,054	\$1,685,333	\$1,401,782	\$1,504,247	-5%	-11%	7%
26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$51,180	\$50,929	\$12,081	\$18,649	-64%	-63%	54%
26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$222,185	\$221,935	\$175,946	\$139,256	-37%	-37%	-21%
26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$578	\$0	\$0	\$0	N/A	N/A	N/A
26499 2007 Account Code - Other	\$74,514	\$0	\$0	\$0	N/A	N/A	N/A
26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses)	\$39,184	\$4,525	\$23,163	\$42,286	8%	> 500%	83%
26600 Operation and Maintenance of Plant Services; Security Services	\$48,030	\$89,018	\$85,246	\$67,690	41%	-24%	-21%
26700 Operation and Maintenance of Plant Services; Insurance	\$92,218	\$112,155	\$165,381	\$162,985	77%	45%	-1%
27010 Student Transportation; Service Area Direction	\$58,135	\$106,179	\$0	\$0	-100%	-100%	N/A
27100 Student Transportation; Vehicle Operation	\$140,615	\$232,275	\$231,063	\$215,189	53%	-7%	-7%
27200 Student Transportation; Monitoring Services	\$809	\$0	\$0	\$0	-100%	N/A	N/A
27300 Student Transportation; Vehicle Servicing and Maintenance	\$63,744	\$98,086	\$165,563	\$178,365	180%	82%	8%
27400 Student Transportation; Purchase of School Buses	\$63,502	\$0	\$0	\$82,548	30%	N/A	N/A
27500 Student Transportation; Insurance on Buses	\$11,512	\$14,824	\$18,163	\$17,157	49%	16%	-6%
27700 Student Transportation; Contracted Transportation Services	\$1,965	\$3,777	\$1,720	\$6,330	222%	68%	268%
27900 Student Transportation; Other Student Transportation Services	\$0	\$0	\$0	\$0	N/A	N/A	N/A
27910 Student Transportation; Bus Driver Training	\$0	\$0	\$1,454	\$1,600	N/A	N/A	10%
31100 Food Services Operations; Service Area Direction	\$41,159	\$73,654	\$66,070	\$68,283	66%	-7%	3%
31200 Food Services Operations; Food Preparation and Dispensing	\$216,533	\$264,217	\$449,929	\$553,311	156%	109%	23%
31400 Food Services Operations; Food Purchases	\$213,958	\$265,565	\$390,248	\$355,838	66%	34%	-9%
31900 Other Food Services	\$9,301	\$11,810	\$60,863	\$41,219	343%	249%	-32%
Overhead and Operational Total	\$3,376,822	\$4,241,117	\$4,170,675	\$4,377,623	30%	3%	5%
Nonoperational							
33300 Civic Services	\$2,461	\$42,003	\$3,494	\$1,047	-57%	-98%	-70%
33400 Athletic Coaches	\$123,967	\$124,410	\$185,664	\$189,486	53%	52%	2%
33600 Nonpublic School Pupil Services	\$193	\$0	\$0	\$0	-100%	N/A	N/A
33930 Latch Key Kid Program	\$443	\$0	\$0	\$0	-100%	N/A	N/A
43000 Facilities Acquisition and Construction; Professional Services	\$20,000	\$15,841	\$1,680	\$0	-100%	-100%	-100%
45100 Building Acquisition, Construction and Improvement; Building Acquisition, Construction and Im	\$69,215	\$26,035	\$174,239	\$827,785	> 500%	> 500%	375%
45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$234	\$3,733	\$6,206	\$0	-100%	-100%	-100%
45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$10,212	\$16,220	\$10,278	\$9,745	-5%	-40%	-5%
46000 Facilities Acquisition and Construction; Purchase of Moveable Equipment	\$82,933	\$100,057	\$0	\$0	-100%	-100%	N/A
47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$25,750	\$42,221	\$6,115	\$0	-100%	-100%	-100%
52200 Debt Services; Interest on Debt; Temporary Loans	\$80,898	\$112,813	\$17,458	\$9,388	-88%	-92%	-46%
53100 Debt Services; Lease Rental; Buildings ; Principal	\$88,500	\$90,000	\$315,500	\$317,000	258%	252%	0%
54100 Veterans' Memorial Fund; Principal	\$62,895	\$38,723	\$0	\$0	-100%	-100%	N/A
54200 Common School Fund; Principal	\$976,178	\$643,231	\$1,094,001	\$1,133,725	16%	76%	4%
60700 Nonprogramed Charges; Scholarships	\$0	\$440	\$0	\$0	N/A	-100%	N/A
Nonoperational Total	\$1,543,878	\$1,255,727	\$1,814,635	\$2,488,176	61%	98%	37%

School Corporation Expenditures by Expenditure Type
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Lake Station Community Schools (4680)

<u>Account</u>	<u>FY 2006</u>	<u>FY 2009</u>	<u>FY 2013</u>	<u>FY 2014</u>	<u>Increase from FY 2006</u>	<u>Increase from FY 2009</u>	<u>Increase from previous year</u>
Prorated By Fund							
26491 2007 Account Code - PERF	\$99,721	\$0	\$0	\$0	N/A	N/A	N/A
26492 2007 Account Code - Social Security	\$537,555	\$0	\$0	\$0	N/A	N/A	N/A
26493 2007 Account Code - Workmen's Compensation	\$57,244	\$0	\$0	\$0	N/A	N/A	N/A
26494 2007 Account Code - Group Insurance	\$1,053,970	\$0	\$0	\$0	N/A	N/A	N/A
26496 2007 Account Code - Unemployment Compensation	\$2,848	\$0	\$0	\$0	N/A	N/A	N/A
26498 2007 Account Code - Severance / Early Retirement Pay	\$108,667	\$0	\$0	\$0	N/A	N/A	N/A
Prorated By Fund Total	\$1,860,006	\$0	\$0	\$0	N/A	N/A	N/A